

In the claims:

1. (Previously Amended) A programmed computer method of identifying potential customers for delivery of promotional materials, such method implemented by the programmed computer to effect the following steps:
 - a third-party tax record database forming data files about customers where the third-party database is separate from any vendor and where the third-party database also determines a tax due on previous purchases made by customers;
 - a programmed central processing unit of a vendor forming a customer profile for targeting delivery of the promotional materials to potential customers;
 - a programmed comparator of the database of the third party searching the formed files within the database and identifying customers which match the customer profile within the database of the third party; and
 - a programmed processor forwarding promotional materials to the identified customers.
2. (Original) The method of identifying potential customers as in claim 1 further comprising detecting a purchase by a customer of the identified customers.
3. (Original) The method of identifying potential customers as in claim 2 wherein the step of forwarding promotional materials further comprises printing out the promotional materials at a point of sale of the purchase.
4. (Original) The method of identifying potential customers as in claim 3 wherein the step of forwarding promotional materials further comprises printing out a coupon.

5. (Original) The method of identifying potential customers as in claim 1 wherein the step of forwarding promotional materials further comprises composing an e-mail to the identified customer.
6. (Original) The method of identifying potential customers as in claim 5 wherein the step of forwarding promotional materials further comprises providing indicia of authenticity within the promotional materials.
7. (Original) The method of identifying potential customers as in claim 1 wherein the step of forming the customer profile further comprises specifying a geographical locale of prior purchases made by the potential customers.
8. (Currently Amended) The method of identifying potential customers as in claim 1 wherein the step of forming the customer profile further comprises specifying a subject matter of prior purchases made by the potential customers.
9. (Currently Amended) An apparatus for identifying potential customers for delivery of promotional materials, such apparatus comprising:
a customer profile provided by a vendor for targeting delivery of the promotional materials to potential customers;
means within a tax record database of a third party for identifying customers which match the customer profile where the database of the third-party is separate from the vendor and where the database is configured to determine a tax due on previous purchases made by potential customers; and
means for forwarding promotional materials or messages to the identified customers.
10. (Original) The apparatus for identifying potential customers as in claim 9 further comprising means for detecting a purchase by a customer of the identified customers.

11. (Original) The apparatus for identifying potential customers as in claim 10 wherein the means for forwarding promotional materials further comprises means for printing out the promotional materials at a point of sale of the purchase.

12. (Original) The apparatus for identifying potential customers as in claim 11 wherein the means for forwarding promotional materials further comprises means for printing out a coupon.

13. (Original) The apparatus for identifying potential customers as in claim 9 wherein the means for forwarding promotional materials further comprises means for composing an e-mail to the identified customer.

14. (Original) The apparatus for identifying potential customers as in claim 13 wherein the means for forwarding promotional materials further comprises means for providing indicia of authenticity within the promotional materials.

15. (Original) The apparatus for identifying potential customers as in claim 9 wherein the means for forming the customer profile further comprises means for specifying a geographical locale of prior purchases made by the potential customers.

16. (Original) The apparatus for identifying potential customers as in claim 9 wherein the means for forming the customer profile further comprises means for specifying a subject matter of prior purchases made by the potential customers.

17. (Currently Amended) An apparatus for identifying potential customers for delivery of promotional materials, such apparatus comprising:

a tax record database of a third party that contains customer information from a plurality of independent vendors regarding their respective customers where the database of the third-party is separate from any vendor and where the

database is configured to determine a tax due on previous purchases made by customers;

a data entry device configured to form a customer profile by a vendor of the plurality of independent vendors for targeting delivery of the promotional materials to potential customers;

a comparator configured to identify customers which match the customer profile within a database of a third party; and

a communication processor configured to forward promotional materials to the identified customers.

18. (Original) The apparatus for identifying potential customers as in claim 17 further comprising a transaction processor adapted to detect a purchase by a customer of the identified customers.

19. (Original) The apparatus for identifying potential customers as in claim 18 wherein the communication processor further comprises a printer adapted to print out the promotional materials at a point of sale of the purchase.

20. (Original) The apparatus for identifying potential customers as in claim 17 wherein the forwarding promotional materials further comprises indicia of authenticity provided within the promotional materials.

21. (Original) The apparatus for identifying potential customers as in claim 17 wherein the customer profile further comprises a geographical locale of prior purchases made by the potential customers.

22. (Original) The apparatus for identifying potential customers as in claim 17 wherein the customer profile further comprises a subject matter of prior purchases made by the potential customers.